

SENATE RECORD VOTE ANALYSIS

105th Congress
2nd Session

Vote No. 71

April 2, 1998, 6:04 pm
Page S-3076 Temp. Record

BUDGET RESOLUTION/Supermajority Vote to Raise Taxes

SUBJECT: Senate Concurrent Budget Resolution for fiscal years 1999-2003 . . . S.Con. Res. 86. Kyl amendment No. 2221.

ACTION: AMENDMENT AGREED TO, 50-48

SYNOPSIS: As reported, S.Con. Res. 86, the Senate Concurrent Budget Resolution for fiscal years 1999-2003, will balance the unified budget in 1998 and will run surpluses for each of the next 5 fiscal years. Both Federal spending and Federal revenues will increase 3.5 percent from fiscal year (FY) 1998 to FY 1999. All surpluses will be reserved for Social Security reform. A reserve fund will be established to allow the entire Federal share of revenues resulting from a potential tobacco settlement to be dedicated to bolstering Medicare's solvency.

The Kyl amendment would express the sense of the Senate that this resolution assumes the enactment of "fundamental tax reform that is accompanied by a proposal to amend the Constitution of the United States to require a supermajority vote in each House of Congress to approve tax increases."

Those favoring the amendment contended:

The Kyl amendment would express the sense of the Senate that it should require supermajority votes in Congress to raise taxes. We support this proposal both because the current level of Federal taxation is dangerously high and because experience has proven that adopting supermajority requirements leads to lower rates of taxation, which in turn lead to higher rates of growth and prosperity. As a share of the gross domestic product (GDP), revenues to the Treasury will rise from 19.9 percent this year to 20.1 percent next year. That would be higher than any year since 1945, and would be only the third year in our entire history during which revenues had exceeded 20 percent of the national income. Notably, the first two times that revenues broke the 20-percent mark the economy tipped into recession. While high rates of taxation slow down an economy, low rates speed it up, and supermajority vote requirements have proven effective means of limiting taxes and spending. States that have adopted such requirements have generally

(See other side)

YEAS (50)			NAYS (48)			NOT VOTING (2)	
Republicans (49 or 91%)	Democrats (1 or 2%)		Republicans (5 or 9%)	Democrats (43 or 98%)		Republicans (1)	Democrats (1)
Abraham	Hutchinson	Wyden	Chafee	Akaka	Johnson	Helms- ^{2AY}	Inouye- ²
Allard	Hutchison		DeWine	Baucus	Kennedy		
Ashcroft	Inhofe		Jeffords	Biden	Kerrey		
Bennett	Kempthorne		Lugar	Bingaman	Kerry		
Bond	Kyl		Specter	Boxer	Kohl		
Brownback	Lott			Breaux	Landrieu		
Burns	Mack			Bryan	Lautenberg		
Campbell	McCain			Bumpers	Leahy		
Coats	McConnell			Byrd	Levin		
Cochran	Murkowski			Cleland	Lieberman		
Collins	Nickles			Conrad	Mikulski		
Coverdell	Roberts			Daschle	Moseley-Braun		
Craig	Roth			Dodd	Moynihan		
D'Amato	Santorum			Dorgan	Murray		
Domenici	Sessions			Durbin	Reed		
Enzi	Shelby			Feingold	Reid		
Faircloth	Smith, Bob			Feinstein	Robb		
Frist	Smith, Gordon			Ford	Rockefeller		
Gorton	Snowe			Glenn	Sarbanes		
Gramm	Stevens			Graham	Torricelli		
Grams	Thomas			Harkin	Wellstone		
Grassley	Thompson			Hollings			
Gregg	Thurmond						
Hagel	Warner						
Hatch							

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

lower rates of taxation, and stronger economic growth. One study of States that had such requirements between 1980 and 1992 found that they grew by 43 percent (versus only 35 percent for other States) and increased employment by 26 percent (versus only 21 percent for other States.) Voters in twelve States have adopted supermajority vote requirements, and they have done so by very large margins. For instance, Arizona passed its requirement by 72 percent, Florida adopted its requirement by 69.2 percent, and Nevada adopted its requirement by 70 percent. The congressional delegations from those States tend to be pretty evenly split between Republicans and Democrats. In other words, though Democrats in the Senate get fairly hysterical whenever we suggest that limits should be put on their ability to raise taxes, they are out of step with the voters in their own party. This April the House of Representatives will vote on a constitutional proposal to require a supermajority vote to raise taxes. It is unlikely that the Senate will schedule a similar vote soon, but we think that it is important to make Senators at least go on record on where they stand on the issue. We have therefore offered the Kyl sense-of-the-Senate amendment in favor of a supermajority vote requirement to raise taxes, and urge Senators to give it their support.

Those opposing the amendment contended:

The Founding Fathers had it right when they decided that a simple majority vote is all that should be required when making a decision to raise or lower taxes. We can understand creating special, supermajority vote procedures for narrow, special circumstances like protecting Social Security, but no such justification exists for a subject as broad as taxation. Under this amendment, for example, special interest tax loopholes for rich corporations that currently exist, or that might get slipped quietly into legislation with little notice, would require supermajority votes to repeal. We do not think that it would be appropriate to require a supermajority vote to repeal a tax loophole. Therefore, this amendment should be rejected.